

Audit or Review - Testing Workpaper Report

Client Name: BRAHMIS INDUSTRIES PRIVATE LIMITED

Audit No: BRA25-4 - Accounting Standards (AS): Disclosures Checklist Revised October 2022

Workpaper Name:	002
Created By and Date:	Admin, 17/12/2025
Workpaper No:	BRA25-4/WP002
Reviewed By and Date:	,
Type of Test:	Examination
Status:	Closed
Exceeded Materiality:	No
Auditor Hours Spent:	4
Notes/Steps:	vouching of opening balance with previous year audited closing balance bank account vouching in bank statements cash expenses vouching in cash voucher that they dont exceed the limit vouching of expenses so that the TDS compliance are made
Deviations/Exceptions Noted:	except in repair and maintenance the TDS compliance are fulfilled no deviation in bank accounts opening balance are matching with closing balance of previous year no cash expenses are more than 10k per day to the single party
Critical Audit Matter(CAM):	no critical matters have been found
Conclusion:	except in the repair and maintenance TDS all other matters are complied with
Attachments:	1
Workpaper Name:	WP001
Created By and Date:	Admin, 17/12/2025
Workpaper No:	BRA25-4/WP001
Reviewed By and Date:	,
Type of Test:	Observation
Status:	Closed
Exceeded Materiality:	No
Auditor Hours Spent:	0
Notes/Steps:	a) Verify the retained earning balance with previous period financial statements. b) Check whether the undistributed profit /loss transferred in the current financial year. c) Check whether during the year there is any effect of buy-back, re-issue of shares on premium, revaluation reserve. d) Check whether any shares has been issued to employees under ESOP's as per Ind AS 102.
Deviations/Exceptions Noted:	no deviation
Critical Audit Matter(CAM):	no critical audit matters
Conclusion:	no deviation found in the verification of opening balance
Attachments:	0